

## CONTRACT BACKOUT INPUT FORM (CB)

Contract Backout Input Forms (CB) record refunds by a vendor to a department of an expenditure against a Service Contract (SC) or Lease Order (LO). The CB will increase the Service Contract or the Lease Order. The department will not have to re-encumber the referenced funds. The ER should continue to be used for all other refunds other than against the SC or LO. When a department receives a check from a vendor representing a refund of a current year expenditure, the department completes a CB input form. If the refund is for a maintenance account for a fiscal year that has been closed, the refund should be recorded as a miscellaneous Cash Receipt (see Section 6.3)

Refunds from vendors paid through PMIS or the monthly 03 payroll should reflect the total (gross) amount being returned, including state and federal income taxes as well other deductions.

The department enters information from the Contract Backout input form on the CB screen. A copy of the CB input form will be placed in a pending file. The original CB input form with the check from the vendor will be submitted to the State Treasurer's Office except for those covering PMIS or 03 payroll--those should be forwarded to the Retirement Board. A copy of the form should also be sent to the Office of the Comptroller clearly marked "FOR APPROVAL ONLY".

On PMIS and 03 payroll refunds, a Payroll Refund Receipt Voucher should be attached to the original and a copy of the payroll voucher attached to the Comptroller's copy. The State Treasurer's Office will provide cash receipt information to MMARS. A report containing this receipt information will be generated and sent to the Office of the Comptroller. The Office of the Comptroller will check information in this report against information in the CB input form. If the information matches, the Office of the Comptroller will approve the CB transaction.

For off-line departments, the CB input form should be sent to the Comptroller's Division for data entry, as well as for approval.

Form Completion Instructions

The instructions below specify how to complete a Contract Backout input form.

NAME OF FIELD AND DESCRIPTION OF FIELD

## (1) DEPARTMENT/ORGANIZATION NAME

Required. Enter the name of the department and organizational unit preparing this form.

## DOCUMENT ID

Required. Enter the document identification number which is comprised of:

## TRANS

the preprinted transaction code (CB for Contract Backout input form)

## (2) DEPT

the three-position alpha code for the department submitting the refund;

## (3) R/ORG

the four-position code for the organizational unit submitting the refund; and

## (4) NUMBER

the seven-position identification number for the form (see Chapter 3 concerning rules for the assignment of document numbers).

## (5) CB DATE

Required. Enter the date that you want to associate with this form (usually the current date) in month-day-year format (e.g., April 1, 1986 is entered as 04 01 86).

## (6) ACCTG PRD

Optional. If the accounting period is left blank, the entries on this form are recorded in the current accounting period. If you want these entries to be recorded in some other accounting period, enter the desired period (it must be open), using fiscal month and fiscal year (e.g., July 1986 is entered as 01 87,

where July is the first month of fiscal year 1987).  
You cannot enter a future period.

(7) BUD FY

Optional except when refund involves the prior fiscal year which is open. If left blank, the entries on this form apply to the current fiscal year's budget. If you want these entries to be recorded in some other fiscal year, enter the last two digits of the desired fiscal year (it must be open). You cannot enter future budget fiscal years.

(8) ACTION

Required. Enter one of the following codes:

E = entry of a new form; or  
M = modification to a previously entered form.

(9) BANK ACCOUNT CODE

Required. Enter the applicable four-position bank account code. All lines recorded on this form must be deposited to the same bank account. The code used must be valid in the Bank Account Table (BANK).

(10) TYPE

The type should be 1 to indicate vendor refund.

(11) VENDOR CODE

REQUIRED Enter the vendor identification number used on the encumbrance. If the SC has "OpenOrder", list that in the vendor code space but list the actual payee in the name space.

(12) NAME

REQUIRED. Enter the name of the vendor actually paid and now refunding the money.

(13) COMMENTS

Optional. Enter explanatory data about this refund such as the PV # paid in error or the payroll date.

(14) DOCUMENT TOTAL

Required. Enter the amount of all lines on this document.

CONTRACT BACKOUT INPUT FORM (CONTINUED)

CB

If you are modifying line amounts, add together all the lines that are coded as increases ("I"), and then add together all the lines that are coded as decreases ("D"). Subtract the smaller amount from the larger amount, and enter the difference as the total.

(15) LN

Required. Enter a different two-digit number for each line on the form (01, 02, 03, etc.).

REFERENCE DOCUMENT ID

Required. Document ID (Items 16 thru 20) must be from an existing Service Contract or Lease Order.

(16) TRANS

Two-position transaction code (SC or LO );

(17) DEPT

Enter the three-position code of the department.

(18) ORG

Four-position organizational code;

(19) NUMBER

seven-position identification number; and

(20) LN

two-digit number of the appropriate line on the SC or LO.

(21) DEPT

This field will be transferred automatically from the encumbrance. No entry is required.

(22) APPROP

Required. Enter the appropriation funding this encumbrance.

(23) SUB

This field will be transferred automatically from the encumbrance. No entry is required.

## (24) ORG

This field will be transferred automatically from the encumbrance. No entry is required.

## (25) S/ORG

Optional. (May be required by your department.)

If one was coded on the encumbrance, it will be transferred automatically. If it was added on the PV, enter the code used on the PV.

## (26) OBJ

This field will be transferred automatically from the encumbrance. No entry is required.

## (27) S/OBJ

Optional. (May be required by your department.)

If one was coded on the encumbrance, it will be transferred automatically. If it was added on the PV, enter the code used on the PV.

## (28) PROG

Optional. (May be required by your department.)

If one was coded on the encumbrance, it will be transferred automatically. If it was added on the PV, enter the code used on the PV.

## (29) TY

Required only when the PROJ/CL/GRC block is completed. Enter one of the following codes:

C = client;

P = project; or

G = general reporting category.

## (30) PROJ/CL/GRC

Optional Required if the TY block is completed.

If one was coded on the encumbrance, it will be transferred automatically. If it was added on the PV, enter the code used on the PV.

## (31) RPTG

Optional (May be required by your department)

If one was coded on the encumbrance, it will be transferred automatically. If it was added on the PV, enter the code used on the PV.

## (32) QUANTITY

Required when the reference document is a Service Contract, but not for a Lease Order. Enter the quantity of services for which the payment was made.

## (33) AMOUNT

Required. If adding a new line, enter the dollar amount of the item(s) described on this line. If modifying a previous line, enter the amount of change over or under the previous amount.

## (34) I/D

Required for modifications:

I = increase to the amount previously recorded; or  
D = decrease to the amount previously recorded.

## (35) OLD RECEIPT ACCOUNT

Required. Enter the ten digit receipt account number used to process cash through the Treasurer's Office.

## (36) PREPARED BY

Required. Must be signed by the person who prepares the form. Include the job title of the person preparing the form and the date on which the form is prepared.

## (37) APPROVED BY

Required. Must be signed by the department head (or his/her designee). Include the job title or the person approving the form and the date on which the form is approved.

## (38) ENTERED BY

Required. Should be signed by the person who enters information from this form into MMARS. Include the job title of the person performing data entry and the date on which data entry is performed.

THE COMMONWEALTH OF MASSACHUSETTS  
COMPTROLLER'S DIVISION



NAME:	12	COMMENT:	13	DOCUMENT TOTAL:	14
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REFERENCE DOC ID													
LN	TRANS	DEPT	ORG	NUMBER	LN	DEPT	APPROP	SUB	ORG	S/ORG	OBJ	S/OBJ	PROG
15	16	17	18	19	20	21	22	23	24	25	26	27	28
TY	PRN/CL/GRG	INIG	QUANTITY	AMOUNT	IND	OLD RECEIPT ACCOUNT							
29	30	31	32	33	34	35							

REFERENCE DOC ID													
LN	ITANS	DEPT	ORG	NUMBER	LN	DEPT	APPROP	SUB	ORG	STORG	OBJ	STOBJ	PROG
TY		PRU/CLRG			INFG		QUANTITY		AMOUNT		ID		OLD RECEIPT ACCOUNT

PREPARED BY:	36	TITLE:	DATE:
APPROVED BY:	37	TITLE:	DATE:
ENTERED BY:	38	TITLE:	DATE: